

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF NORTH CAROLINA  
CHARLOTTE DIVISION

UNITED STATES OF AMERICA )  
v. )  
SIDNEY S. HANSON, )  
and )  
UNION CARBIDE EMPLOYEES' )  
PENSION PLAN, )  
Garnishee. )  
CASE NO. DNCW3:09CR139  
(Financial Litigation Unit)

## **ORDER OF CONTINUING GARNISHMENT**

THIS MATTER is before the Court on the Answer of Union Carbide Employees' Pension Plan as Garnishee. On October 19, 2012, the Honorable Robert J. Conrad, Jr., sentenced Defendant to two hundred sixty-four months incarceration for his conviction of Securities Fraud and Mail Fraud in violation of 15 U.S.C. § 78j(b) and 78ff, and 18 U.S.C. § 1341. An Amended Judgment in the criminal case was filed on November 15, 2012 (Docket No. 72). As part of that Amended Judgment, Defendant was ordered to pay an assessment of \$200 and restitution of \$31,614,357.15 to the victims of the crime. Id.

On February 21, 2013, the Court entered a Writ of Continuing Garnishment ("Writ") (Docket No. 78) to Garnishee Dow Chemical Company. On April 26, 2013, the Court entered an Order (Docket No. 83) to amend the Writ and correct the entity name of the Garnishee to Union Carbide Employees' Pension Plan ("Garnishee"). The United States is entitled to a garnishment of twenty-five percent of Defendant's periodic pension distributions, net of any mandatory tax withholdings, and has satisfied the prerequisites set forth in 15 U.S.C. § 1673. Defendant was served with the Writ on February 25, 2013. Garnishee was served with the Writ on or about February 25, 2013.

Garnishee filed an Answer to the Writ on June 18, 2013 (Docket No. 84) stating that at the time of the service of the Writ, Garnishee anticipates owing Defendant a future monthly pension benefit in the amount of \$321.98 beginning no later than April 1<sup>st</sup> of the calendar year following the date Defendant reaches the age of 70½.

IT IS THEREFORE ORDERED that an Order of Continuing Garnishment is hereby ENTERED in the amount of \$22,430,818.55 computed through February 19, 2013. Upon commencement of Defendant's pension benefits, Garnishee will pay the United States twenty-five percent of Defendant's periodic pension distributions which remain after all deductions required by law have been withheld, and Garnishee shall continue said payments until the debt to the Plaintiff is paid in full, or until Garnishee no longer has custody, possession or control of any property belonging to Defendant, or until further Order of this Court.

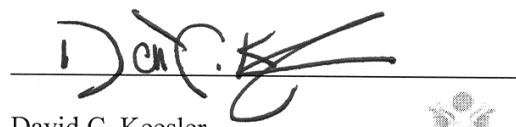
Payments should be made payable to the United States Clerk of Court and mailed to:

Clerk of the United States District Court  
401 West Trade Street  
Charlotte, North Carolina 28202

In order to ensure that each payment is credited properly, the following should be included on each check: Court Number DNCW3:09CR139.

Plaintiff will submit this debt to the Treasury for inclusion in the Treasury Offset Program. Under this program any federal payment Defendant would normally receive may be offset and applied to this debt.

Signed: August 28, 2013

  
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David C. Keesler  
United States Magistrate Judge  
